



CITY OF LODI

COUNCIL COMMUNICATION

AGENDA TITLE: FY 1992-93 BUDGET APPROPRIATIONS

MEETING DATE: October 7, 1992

PREPARED BY: Finance Director

RECOMMENDED ACTION: That the City Council adopt the attached Resolution to appropriate funds in accordance with the 1992-93 Budget submitted July 1, 1992 and approve the recommended adjustments.

BACKGROUND INFORMATION: On July 1, 1992, the City Council adopted Resolution No 92-117 appropriating revenues and authorizing expenditures for the conduct of City business (operations, maintenance, construction and procurement) beginning July 1, 1992 and ending June 30, 1993. Resolution No 92-117 appropriated revenues and expenditures for the General Fund, Electric Utility Fund, Sewer Fund, Water Fund, Library Fund and Community Center Fund. Not included in this Resolution was appropriation authority for the Utility Outlay Fund, Equipment Fund, Debt Service Funds, and Internal Service Funds which were also included in the Budget submitted to the City Council on July 1, 1992.

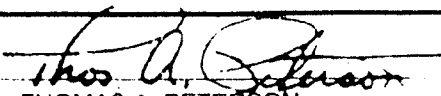
APPROPRIATIONS

At this time the Finance Director is requesting that the City Council appropriate all revenues and expenditures submitted to the City Council in the Budget on July 1, 1992, to appropriate expenditure authority for "street projects" approved by Council September 2, 1992 and appropriate additional expenditure authority to adjust for the revenues and expenditures which were overlooked in the 1992-93 Budget. The adjustments requested include Revenues by Transfer and expenditures for interfund loans, debt service payments, encumbrances and work-in-progress carried forward from FY 1991-92. The attached Budget Summary includes schedules which summarize the appropriation of revenues, expenditures, interfund transfers and revenues by transfer included in the 1992-93 Budget with required adjustments. The amended Resolution is necessary to allow the Finance Department to calculate the 1992-93 Appropriation Limitation required by Article XIII A of the California Constitution.

STATE BUDGET

The Governor signed into law the 1992-93 Budget for the State of California on September 2, 1992. With the adoption of the State Budget, the City of Lodi loses 9% of the 1991-92 Property Tax (approximately \$430,000) and all Cigarette Tax. The 1992-93 Budget submitted to the City Council on July 1, 1992 was based on the elimination of Cigarette Tax revenues but not on the reduction of Property Tax revenues. Accordingly, further adjustments to revenues and expenditures will be submitted to the City Council for approval and appropriation.

APPROVED _____


THOMAS A. PETERSON
City Manager



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RESOLUTION NO. 92-166

**A RESOLUTION OF THE LODI CITY COUNCIL
ADOPTING SUPPLEMENTAL APPROPRIATIONS FOR
FISCAL YEAR 1992-93 BY FUND, DEPARTMENT AND ACTIVITY**

WHEREAS, the City Council adopted the **FY 1992-93** budget appropriations for revenues and expenditures by Resolution **No. 92-117** on July 1, 1992, and

WHEREAS, the City Council approved the **1992-93** Budget presented by the City Manager on July 1, 1992, with revenues, expenditures, and inter-fund transfers and

WHEREAS, adjustments **are** necessary to the adopted budget to account for additional revenues and expenditures not included in the **1992-93** Budget, and

WHEREAS, the appropriation of revenues and expenditures is required to calculate the appropriation limitation in accordance with Article XIII A of the California Constitution.

NOW, THEREFORE, the City Council hereby adopts the budget presented on July 1, 1992 by Fund Group, Fund, and Object Code and appropriates the revenues, expenditures and interfund transfers included therein with the adjustments recommended as follows:

	Appropriation July 1, 1992	Appropriation October 7, 1992
Estimated Revenues		
Taxes	11,082,740	11,836,617
Licenses, Fines, & Permits	863,680	518,340
Investment and Property Revenue	603,725	1,316,195
Intergovernmental Revenue	3,155,705	5,108,653
Charges for Services	45,296,295	52,063,910
Other revenues	317,020	1,447,235
Interfund Transfers	1,287,050	0
Total Estimated Revenues	62,606,215	72,290,950
Expenditures		
Personnel Services	21,954,330	22,567,410
Utilities and Communications	27,355,590	27,355,590
Supplies, Materials & Services	4,080,480	5,662,815
Depreciation	318,900	0
Equipment, Land and Structures	300,045	300,035
Special Payments	5,907,300	5,093,475
Credits		-775,555
Capital Projects		1,342,245
Debt Service		1,187,695
Total Expenditures	59,916,645	62,733,720
Excess revenues over (under) appropriations	2,689,570	9,557,230

Adjustments

Revenues By Transfer	327,745
Interfund Loans	0
General Obligation Bonds	0
Debt Service - COP and Water lan Interest	-1,498,289
Street Projects - Approved September 2, 1992	-1,712,000
Encumbrances	-968,173
Work-In-Progress	-6,366,832
Designated Balances	<u>-255,624</u>
Total Adjustments	-26,473,173

PROJECTED FUND BALANCES

	June 30, 1992	June 30, 1993
General Fund	17,263	279,236
Inventory Fund	100,455	100,455
Refuse Surcharge Fund	55,930	74,500
Library Fund	817,452	346,912
Community Center Fund	25,240	15,805
Hotel/Motel fund	308,793	303,403
Total General Fund Group	1,325,133	1,120,338
Electric Utility Fund	6,489,228	1,120,935
Sewer Utility Fund	14,732,577	2,745,705
Water Utility Fund	641,559	256,633
Total Enterprise Fund Group	21,863,364	4,123,274
Asset Seizure Fund	122,624	43,429
Gas Tax Funds	685,970	164,742
Transportation Funds	1,070,857	1,226,699
Impact Fee Funds	602,082	6,429,785
Special Grant Funds	-34,493	-164,770
Total Special Revenue Funds	2,447,040	7,699,885
Equipment Fund	249,249	116,540
Library Capital Fund	289,139	305,139
Subdivision Reserve Fund	535,661	535,139
Subdivision Fund	181,433	0
Hutchins Street Fund	3,721	-48,420
Capital Outlay Fund	1,979,184	-377,933
Lodi Lake Fund	88,890	71,000
Master Drain Fund	625,772	566,795
Total Capital Outlay Funds	3,953,049	1,168,783
Debt Service Funds	233,065	214,681
Long-Term Disability Insurance Fund	176,712	0
Medical Insurance Fund	8,288	0
Employee Benefits Fund	82,882	0
Liability Fund	98,814	477,617
Worker's Compensation Fund	688,173	0
Total Internal Service Funds	1,898,869	477,617

Dated: **October 7, 1992**

I do hereby certify that Resolution No. 92-166 was passed and adopted by the City council of the City of Lodi in a regular meeting held October 7, 1992 by the following vote:

AYES: Council Members - Hinckman, Pennino, Sieglock, Snider
and Pinkerton (Mayor)

NOES: Council Members - None

ABSENT: Council Members - None

Alice M. Reimche
City Clerk



1992-93 BUDGET SUMMARY

**CITY OF LODI
FINANCE DEPARTMENT**

October 7, 1992

TABLE OF CONTENTS

Overview	1
Schedules	
Appropriations and Changes in Fund Balance (FY 1992-93) - All Funds Combined	5
Changes in Fund Balance - Governmental Funds (Schedule A)	6
Changes in Fund Balance - Proprietary Funds (Schedule B)	7
Changes in Fund Balance - Special Revenue Funds (Schedule C)	8
Changes in Fund Balance - Capital Project Funds (Schedule D)	9
Changes in Fund Balance - Debt Service Funds (Schedule E)	10
Changes in Fund Balance - Internal Service Funds (Schedule F)	11
Operating Transfers (Schedule G)	13
Revenues By Transfer (Schedule H)	15
Encumbrances Carried Forward (Schedule I)	19
Work-In-Progress (Schedule J)	25

MEMORANDUM

October 7, 1992

TO: City Council

FROM: Dixon Flynn, Finance Director

SUBJECT; 1992-93 BUDGET SUMMARY

OVERVIEW

The attached budget summaries have been prepared in accordance with the City's 1992-93 Budget approved by the City Council on July 1, 1992 and the Street Master Plan approved by Council September 2, 1992. Although the Council adopted Resolution No. 92-117 on July 1, 1992 appropriating revenue and expenditure authority for the conduct of City services, this Resolution did not include all revenues and expenditures provided in the 1992-93 Budget. Accordingly, Resolution No 92-117 should be amended to reflect the Budget as approved by Council on July 1, 1992 and the Street Master Plan on September 2, 1992. In addition, there are revenues and expenditures which were not included in the Budget which should be added at this time.

BUDGET SCHEDULES

The Budget Summary is comprised of the 11 schedules described below:

- * **Summary of Appropriations and Changes in Fund Balance (All Funds Combined)**

This schedule summarizes the results of Schedules A through J for the revenues, expenditures, and interfund transfers approved by the City Council on July 1, 1992; the expenditures approved by Council in the 1992-93 Street Master Plan on September 2, 1992; encumbrances for FY 1991-92; work-in-progress; and, adjustments. It does not include the adjustment for the 9% reduction in Property Tax mandated in the State Budget.

- * **(Governmental Funds) - Schedule A**

This schedule summarizes the budget appropriations for the "general fund group". In total, expenditures exceed revenues by \$6.5 million. The deficit revenues are offset by operating transfers of \$6.6 million as listed in Schedule G.

- * **(Proprietary Funds) - Schedule B**

This schedule summarizes the budget appropriations for the "enterprise fund group". In total, revenues exceed expenditures by \$6.6 million. The surplus revenues of \$6.0 million have been transferred to the General Fund for the cost of central support services. Adjustments in the amount of \$1.0 million have been added to expenditure appropriations for the 1991 COP loan which was not included in the 1992-93 Budget and for interfund loans of \$294,000 approved by Council in 1988 and 1990.

- * **(Special Revenue Funds) - Schedule C**

This schedule summarizes the budget appropriations for the "special revenue fund group". In total, revenues are \$9.1 million. Prior year appropriations for work-in progress is \$1.1 million, encumbrances amount to \$162,848 and the City Council approved the Street Master Plan on September 2, 1992 for \$1.7 million.

* **(Capital Project Funds) - Schedule D**

This schedule summarizes the budget appropriations for "capital project fund group". In total, expenditures exceed revenues by **\$176,420** and are offset in **part** by the increase in operating transfers **of \$60,025**. Two of the Capital Project Funds (Hutchins Street Square and Capital Outlay Funds) will have deficit balances on June **30**, 1993 if additional revenues are not obtained **or** if the City Council does not reduce the appropriations for projects approved in prior years. A list of these projects is included in Schedule J.

* **(Debt Service Fund) - Schedule E**

This schedule summarizes the budget appropriations for the "debt service fund group". The revenues of **\$411,702** should be appropriated to pay the **\$410,650** of principal and interest due bond holders.

* **(Internal Service Funds) - Schedule F**

This schedule summarizes the budget appropriations for the "internal service funds". Expenditures exceed revenues by \$93,905 which are offset by the net gain in operating transfers of \$187,515.

* **Schedule of Sources/Uses (Operating Transfers) - Schedule G**

This schedule summarizes all operating transfers which were listed in the 1992-93 Budget **as** "operating transfers" or "contributions from other funds/reserves". The net change **to** "total available funds" after transfers is zero.

* **Schedule of Interfund Transactions (Revenues/Expenses By Transfer) - Schedule H**

This schedule summarizes revenue and expense transfers to and from the City's "proprietary funds", i.e., enterprise funds and internal service funds. The transfer of expenses **as a** revenue **to** "proprietary funds" is a standard accounting practice used by the City.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

The attached Budget Schedules (Schedules **A** through **H**) have been prepared in accordance with Generally Accepted Accounting Principles with the following modification. Projected Fund Balances are the projected cash balances for each fund measured under the "modified accrual **basis**" of accounting. That is, revenues are recognized in the year in which they are earned and received, and accrued at the end of the year to the extent the cash **earned** on June 30 will be received within 60 days after the close of the **fiscal** year (June 30). Expenditures are recognized in the year paid and accrued at the end of the year only if they are **to** be paid from revenues earned during the current period.

ADJUSTMENTS

The following is a list **and** description of the adjustments included in the Budget Schedules.

Revenues/Expenses By Transfer

Schedule H is a listing of the revenues by transfer. Under the City's current accounting practice, expenses for employee benefits and debt service are charged to **the** Operating funds of the Department in which the employee works and to the fund **from** which the debt is to be charged and transferred as revenue to either an Internal Service Fund (benefits) or the Debt Service Fund (debt service) for payment. This adjustment is to appropriate the revenues to the internal service funds and the debt service fund.

Inter-Fund Loans

The City Council approved two interfund loans for capital projects from the Electric Fund in 1988 and in 1990. One 5 year loan of \$1,000,000 was made December 27, 1988 to the Water Fund for capital projects. Another 5 year loan of \$250,000 was made May 3, 1990 to the Capital Outlay Fund for the purchase of property at 217 West Elm Street. The principal and interest due the Electric Fund is \$294,000, \$233,000 from the Water Fund and \$61,000 from the Capital Outlay Fund.

Debt Service

After review of debt service requirements for general obligation bonds, the 1988 COP, the 1991 COP, and the State Water Fund Loan, the Finance Department discovered that the amount included in the budget for debt service payments in FY 1992-93 were understated by \$1,498,289.

Capital Projects

Under current City accounting practice, the Finance Department appropriates expenditure authority for projects tentatively approved in the Street Master Plan. This year the amount approved by Council was \$1,712,000. As discussed during the Council meeting September 2, 1992, the projects listed and approved in the street Master Plan for FY 1992-93 will be subsequently brought back to Council on a project by project basis for final approval before funds are obligated for expenditure.

Encumbrances

Schedule I is a list of contracts, agreements or purchase orders entered into during FY 1991-92 with appropriation authority from the 1991-92 Budget. These contracts, agreements or purchase orders will be paid with appropriation authority carried forward from FY 1991-92 and therefore reduce fund balance. The amount of carry forward encumbrances recorded in FY 1992-93 is \$968,173.

Work-In-Progress

Schedule J is a list of capital projects or purchases approved and appropriated by Council in prior years. If the funds appropriated for these projects are spent as planned during FY 1992-93, the fund balance will be reduced as projected. The value of work-in-progress recorded in FY 1992-93 is \$6,366,832.

Designated Reserves

The amount of 519,436 is restricted cash set aside as reserve in accordance with bond covenants for the United Downtown Improvement District.

The amount of \$1,624,180 is designated cash set aside by appropriation as operating reserves in the Internal Service Funds for contingencies.

The amount of \$2,121,706 is cash due and payable on June 30, 1992 for power purchases. The payment of this amount was made to NCPA on July 2, 1992.

The amount of \$2,826,446 is designated cash set aside for rate stabilization in the Electric Utility Fund.

The amount of \$9,667,156 is restricted cash with the City's fiscal agent for final payment of the 1988 Sewer COP. This account will be settled in August 1993.

SUMMARY OF APPROPRIATIONS AND CHANGES IN FUND BALANCE (FY 1992-93)

All Funds Combined

	Combined Total	Governmental Funds	Proprietary Funds	Special Revenue Funds	Capital Project Funds	Debt Service Funds	Internal Service— Funds
Fund Balance - July 1, 1992	31,720,520	1,325,133	21,863,364	2,447,040	3,953,049	233,065	1,898,869
Total Estimated Revenues	72,290,950	20,597,105	41,203,685	9,065,983	53,100	411,702	959,375
Appropriations							
Personnel Services (100)	(22,567,410)	(18,409,455)	(3,980,955)	0	0	0	(177,000)
Utilities & Communications (200)	(27,355,590)	(1,063,940)	(26,291,650)	0	0	0	
Supplies, Materials & Services (300)	(5,662,815)	(3,670,390)	(1,216,145)	0	0	0	(776,280)
Depreciation	0	0	0	0	0	0	
Equipment, Land & Structures (500)	(300,045)	(139,090)	(160,955)	0	0	0	
Special Payments (600)	(5,093,475)	(4,458,380)	(535,095)	0	0	0	(100,000)
Credits (700)	775,555	775,555	0	0	0	0	
Capital Projects	(1,342,245)		(1,112,725)	0	(229,520)	0	
Debt Service	(1,187,695)	(177,235)	(1,010,460)	0	0	0	
Total Appropriations	(62,733,720)	(27,142,935)	(34,307,985)	0	(229,520)	0	(1,053,280)
Excess revenues over (under) appropriations	9,557,230	(6,545,830)	6,895,700	9,065,983	(176,420)	411,702	(93,905)
Other Sources/Uses							
Operating Transfers	0	6,636,075	(6,044,015)	(839,600)	60,025	0	187,515
Total Other Sources/Uses	0	6,636,075	(6,044,015)	(839,600)	60,025	0	187,515
Adjustments							
Estimated Revenues							
Revenues by Transfer	327,745	205,500					122,245
Loans - Interfund	0		61,000		(61,000)		
Debt Service	(176)					(176)	
Appropriations							
General Obligation Bonds	176	176					
Encumbrances	(968,173)	(56,738)	(603,006)	(162,848)	(132,654)		(12,927)
Debt Service - COP and Water Loan	(1,498,289)		(1,087,815)			(410,474)	
Capital Projects	(1,712,000)			(1,712,000)			
Work - In-Progress (Designated)	(6,366,832)	(447,278)	(2,346,647)	(1,098,690)	(2,474,217)		
Other Sources/Uses							
Designated Reserves	(1,643,616)					(19,436)	(1,624,180)
Funds 140 and 22 Close	3,300	3,300					
Designated - Rate Stabilization	(2,826,446)		(2,826,446)				
Designated - Power Purchase	(2,121,706)		(2,121,706)				
Designated - Sewer COP	(9,667,156)		(9,667,156)				
TOTAL ADJUSTMENTS	(26,473,173)	(295,040)	(18,591,776)	(2,973,538)	(2,667,871)	(430,086)	(1,514,864)
Projected Fund Balance - June 30, 1993	14,804,577	1,120,338	4,123,273	7,699,885	1,168,783	214,681	477,617

FUND 17

CHANGES IN FUND BALANCE (FY 1992-93)

Governmental Funds

SCHEDULE A

	Combined Total	General Fund (10)	Inventory Fund (11)	Refuse Surcharge (13)	Library Fund (21)	Community Center (120)	Motel Motel (134)
Fund Balance - July 1, 1992	1,325,133	172,63	100,455	55,930	817,452	25,240	308,793
Estimated Revenues							
Taxes	11,103,555	10,009,865			888,885		204,805
Licenses, Fines & Permits	518,340	468,340			50,000		
Investment and Property Revenue	579,085	505,915			31,170	42,000	
Intergovernmental	3,155,705	3,106,705			49,000		
Charges for Services	5,045,300	4,874,720		142,600		28,000	
Other Revenues	195,100	195,100					
Total Estimated Revenues	20,597,105	19,160,645	0	142,600	1,019,055	70,000	204,805
Appropriations							
Personnel Services							
Compensation - Regular (101) (198)	(11,780,175)	(11,171,900)			(441,785)	(166,490)	
Compensation - Part/Time (103)	(852,890)	(726,790)			(76,170)	(49,930)	
Overtime (102)	(588,770)	(578,470)				(10,300)	
Allowances (105)	(29,400)	(25,200)				(4,200)	
Benefits	(5,158,220)	(4,939,210)			(159,600)	(59,410)	
Total (100)	(18,409,455)	(17,441,570)			(677,555)	(290,330)	
Utilities & Communications (200)	(1,063,940)	(924,245)			(59,205)	(80,490)	
Supplies, Materials & Services (300)	(3,670,390)	(3,325,525)			(237,685)	(107,180)	
Depreciation	0						
Equipment, Land & Structures (500)	(139,090)	(138,590)				(500)	
Special Payments (600)	(4,458,380)	(4,386,305)			(34,325)	(37,750)	
Credits (700)	775,555	775,555					
Capital Projects	0						
Debt Service	(177,235)	(177,235)					
Total Appropriations	(27,142,935)	(25,617,915)	0	0	(1,008,770)	(516,250)	0
Excess revenues over (under) appropriations	(6,545,830)	(6,457,270)	0	142,600	10285	(446,250)	204,805
Other Sources/Uses							
Operating Transfers-In	7,879,590	7,433,340				446,250	
Operating Transfers-Out	(1,243,515)	(875,770)		(124,030)	(38,910)		(204,805)
Total Other Sources/Uses	6,636,075	6,557,570	0	(124,030)	(38,910)	446,250	(204,805)
Adjustments							
Estimated Revenues							
Revenues by Transfer	205,500	205,500					
Appropriations							
General Obligation Bonds	176	176					
Encumbrances	(56,738)	(47,303)				(9,435)	
Work-In-Progress (Designated)	(447,278)				(111,915)		(5,363)
Other Sources/Uses							
Funds 140 and 22 Close	3,300	3,300					
Total Adjustments	(295,040)	161,673	0	0	(441,915)	(9,435)	(5,363)
Projected Fund Balance - Dec 30, 1993	1,120,338	279,236	100,455	74,500	346,012	15,805	303,430

CHANGES IN FUND BALANCE (FY 1992-93)

Proprietary Funds

SCHEDULE B

	Combined Total	Electric Utility (16)	Sewer Utility (17)	Water Utility (18)
Fund Balance - July 1, 1992	21,663,728	6,489,228	14,732,577	641,559
Estimated Revenues				
Taxes	183,990		183,990	
Investment and Property Revenue	524,200	159,870	317,950	46,380
Charger for Services	40,406,575	34,442,560	3,191,700	2,772,315
Other Revenues	88,920	79,920	1,000	8,000
Total Estimated Revenues	41,203,685	34,682,350	3,694,640	2,826,695
Appropriations				
Personnel Services				
Compensation - Regular (101) (198)	(2,953,961)	(1,841,570)	(766,375)	(346,016)
Compensation - Part/Time (102)	(77,275)		(17,880)	(59,395)
Overtime (102)	(113,825)	(65,320)	(20,280)	(28,225)
Benefits	(835,894)	(461,650)	(279,070)	(95,174)
Total (100)	(3,980,955)	(2,368,540)	(1,083,605)	(528,810)
Utilities & Communications (200)	(26,291,650)	(25,535,935)	(310,660)	(445,055)
Supplier Materials & Services (300)	(1,216,145)	(741,240)	(304,175)	(170,710)
Depreciation	(318,900)		(318,900)	
Equipment, Land & Structures (50)	(160,955)	(148,925)	(10,790)	(1,240)
Special Payments (600)	(535,095)	(513,770)	(6,235)	(15,090)
Capital Projects	(1,112,725)	(1,109,225)	(1,750)	(1,750)
Debt Service	(1,010,460)		(1,010,460)	
Total Appropriations	(34,626,885)	(30,417,635)	(3,046,575)	(1,162,675)
Excess revenues over (under) appropriations	6,576,800	4,264,715	648,065	1,664,020
Other Sources/Uses				
Operating Transfers - Out	(6,044,015)	(4,406,715)	(722,740)	(914,560)
Total Other Sources/Uses	(6,044,015)	(4,406,715)	(722,740)	(914,560)
Adjustments				
Estimated Revenues				
Loan to Water Utility (Annual Payment)	0	233,000	(233,000)	
Loan to Hutchins 4 Sq (Annual Payment)	61,000	61,000		
Appropriations				
Depreciation	318,900		318,900	
Water Loan Interest & Sinking Fund	(40,000)			(40,000)
1991 COP	(1,047,815)		(1,047,815)	
Encumbrances	(603,006)	(260,211)	(216,075)	(124,720)
Work - In - Progress	(2,346,647)	(311,930)	(1,065,051)	(969,667)
Other Sources/Uses				
Depreciation from Fund 17.0	(318,900)		(318,900)	
Depreciation to Fund 17. Depreciation to 17.2	318,900		318,900	
Designated for Power Purchaser	(2,121,706)	(2,121,706)		
Designated - Rate Stabilization	(2,826,446)	(2,826,446)		
Designated - Sewer COP	(9,667,156)		(9,667,156)	
Total Adjustments	(18,272,875)	(5,226,293)	(11,912,197)	(1,134,386)
Projected Fund Balance - June 30, 1993	4,123,274	1,120,935	2,745,705	256,633

FUND 12

CHANGES IN FUND BALANCE (FY 1992-93)

Special Revenue Funds

SCHEDULE C

	Combined Total	Asset Seizure (23)	Gas Tax	Transportation Funds	IMP (60)	Special Grants Park Grant (44.3)	HUD (45)
Fund Balance - July 1, 1992	2,447,040	122,624	685,970	1,070,857	602,082	11,364	(45,857)
Estimated Revenues							
Taxes	500,000			500,000			
Investment and Property Revenue	67,020	7,111	24,991	18,345	16,570		
Intergovernmental	1,952,948		881,330	1,071,618			
Charges for Services	6,546,015			46,000	6,500,015		
Total Estimated Revenues	9,065,983	7,114	906,321	1,635,963	6,516,585	0	0
Appropriations							
Personnel Services							
Compensation - Regular (101) (198)	0						
Compensation - Part/Time (103)	0						
Overtime (102)	0						
Allowances (105)	0						
Benefits	0						
Total (100)	0	0	0	0	0	0	0
Utilities & Communications (200)	0						
Supplier Materials & Services (300)	0						
Depreciation	0						
Equipment, Land & Structures (500)	0						
Special Payments (600)	0						
Credits (700)	0						
Capital Projects	0						
Debt Service	0						
Total Appropriations	0	0	0	0	0	0	0
Excess revenues over (under) appropriations	9,065,983	7,114	906,321	1,635,963	6,516,585	0	0
Other Sources/Uses							
Operating Transfers - Out	(839,600)		(454,835)	(320,990)	(16,145)		(47,630)
Total Other Sources/Uses	(839,600)	0	(454,835)	(320,990)	(16,145)	0	(47,630)
Adjustments							
Appropriations							
Capital Projects approved September 2, 1992	(1,712,000)		(601,000)	(869,000)	(242,000)		
Encumbrances	(162,848)	(309)	(19,420)	(7,601)	(93,643)	(41,875)	
Work-in-Progress	(1,098,690)	(86,000)	(352,294)	(282,530)	(337,094)	(40,772)	
Other Sources/Uses							
Total Adjustments	(2,973,538)	(86,309)	(972,714)	(1,159,131)	(672,737)	(82,647)	0
Projected Fund Balance - June 30, 1993	7,699,885	43,429	164,742	1,226,699	6,429,785	(71,283)	(93,487)

CHANGES IN FUND BALANCE (FY 1992-93)

Capital Project Funds

SCHEDULE D

	Combined Total	Equip (12)	Library Capital (21.1)	Subdivision Reserve (72)	Subdivision (75)	Hutchins Street (120.1)	Capital Outlay (121)	Lake (122)	Master Drain AP%—
Fund Balance - July 1, 1992	3,953,049	249,249	289,139	535,661	181,433	3,721	1,979,184	88,890	625,772
Estimated Revenues									
Investment and Property Revenue	27,100	8,000	16,000					3,100	
Charges for Services	26,000				0			26,000	
Total Estimated Revenues	53,100	8,000	16,000	0	0	0	0	29,100	0
Appropriations									
Personnel Services									
Compensation - Regular (101) (198)	0								
Compensation - Part/Time (103)	0								
Overtime (102)	0								
Allowances (105)	0								
Benefits	0								
Total (100)	0								
Utilities & Communications (200)	0								
Supplies, Materials & Services (300)	0								
Depreciation	0								
Equipment, Land & Structures (500)	0								
Special Payments (600)	0								
Credits (700)	0								
Capital Projects	(229,520)	(229,520)							
Debt Service	0								
Total Appropriations	(229,520)	(229,520)	0	0	0	0	0	0	0
Excess revenues over (under) appropriations	(176,420)	(221,520)	16,000	0	0	0	0	29,100	0
Other Sources/Uses									
Operating Transfers - In	229,520	229,520							
Operating Transfers - Out	(169,495)				0		(169,495)		
Total Other Sources/Uses	60,025	229,520	0	0	0	0	(169,495)	0	0
Adjustments									
Appropriations									
Encumbrances	(132,654)	(88,394)					(43,862)	(399)	
Other Sources/Uses									
Loan for Hutchins St Sq (Annual Payment)	(61,000)						(61,000)		
Work- In-Progress	(2,474,217)	(52,315)			(181,133)	(52,141)	(2,082,760)	(46,591)	(58,977)
Total Adjustments	(2,667,871)	(140,709)	0	0	(181,133)	(52,141)	(2,187,622)	(46,990)	(58,977)
Projected Fund Balance - June 30, 1993	1,168,783	116,540	305,139	535,661	0	(48,420)	(377,933)	71,000	\$66,795

PUND14

CHANGES IN FUND BALANCE (FY 1992-93)

Debt Service Fund

SCHEDULE E

	Combined Total	Bond Redemp (41)	UDID (49)
Fund Balance - July 1, 1992	233,065	206,000	27,065
Estimated Revenues			
Taxes	49,072		49,072
Investment and Property Revenue	1,405		1,405
Other Revenues	361,225	361,225	
Total Estimated Revenues	411,702	361,225	50,477
Appropriations			
Personnel Services			
Compensation - Regular (101) (198)	0		
Compensation - Part/Time (103)	0		
Overtime (102)	0		
Allowances (105)	0		
Benefits	0		
Total (100)	0	0	0
Utilities & Communications (200)	0		
Supplies, Materials & Services (300)	0		
Depreciation	0		
Equipment, Land & Structures (500)	0		
Special Payments (600)	0		
Credits (700)	0		
Capital Projects	0		
Debt Service	0	0	0
Total Appropriations	0	0	0
Excess revenues over (under) appropriations	411,702	361,225	50,477
Total Other Sources/Uses	0	0	0
Adjustments			
Estimated Revenues			
Debt Service (General Fund)	(176)	(176)	
Appropriations			
Debt Service	(410,474)	(361,401)	(49,073)
Other Sources/Uses			
Restricted Cash - Loan Reserve	(19,436)		(19,436)
Total Adjustments	(430,650)	(361,577)	(68,509)
Projected Fund Balance - June 30, 1993	214,681	205,648	9,033

FUND15

CHANGES IN FUND BALANCE (FY 1992-93)

Internal Service Funds

SCHEDULE F

	Combined Total	LTD Self-Insur (27)	Medical Insurance (28)	Employee Benefits (29)	PL&PD (30)	Worker's Comp (31)
Fund Balance - July 1, 1992	1,898,869	176,712	8,288	82,882	942,814	688,173
Estimated Revenues						
Investment and Property Revenue	117,385	1,080	24,600	4,920	50,000	36,785
Charges for Services	40,000	0		40,000		
Other Revenues	801,990	50,010	0	191,500	75,000	485,450
Total Estimated Revenues	959,375	51,120	24,600	236,420	125,000	522,235
Appropriations						
Personnel Services						
Compensation - Regular (101) (198)	0					
Compensation - Part/Time (103)	0					
Overtime (102)	0					
Allowances (105)	0					
Benefits	(177,000)	0	0	0		(177,000)
Total (100)	(177,000)	0	0	0		(177,000)
Utilities & Communications (200)	0					
Supplies, Materials & Services (300)	(776,280)	(30,000)	(20,000)	(203,280)	(200,000)	(323,000)
Depreciation	0					
Equipment, Land & Structures (500)	0					
Special Payments (600)	(100,000)				(100,000)	
Credits (700)	0					
Capital Projects	0					
Debt Service	0					
Total Appropriations	(1,053,280)	(30,000)	(20,000)	(203,280)	(300,000)	(500,000)
Excess revenues over (under) appropriations	(93,905)	21,120	4,600	33,140	(175,000)	22,235
Other Sources/Uses						
Operating Transfers - In	268,225	0	0	0	268,225	0
Operating Transfers - Out	(80,710)				(13,585)	(67,125)
Total Other Sources/Uses	187,515	0	0	0	254,640	(67,125)
Adjustments						
Estimated Revenues						
Revenues by Transfer	122,245	264	(7,415)	26,880		102,516
Appropriations						
Encumbrances	(12,927)					(12,927)
Self-Insurance Reserves (Adjusted)	(1,624,180)	(198,096)	(5,473)	(142,902)	(544,837)	(732,872)
Other Sources/Uses						
Total Adjustments	(1,514,862)	(197,832)	(12,888)	(116,022)	(544,837)	(643,283)
Projected Fund Balance - June 30, 1993	477,617	0	0	0	477,617	0

FUND 16

SCHEDULE OF SOURCES/USES

OPERATING TRANSFERS

		SCHEDULE G	
	Increase	Decrease	Net Change
10 General Fund			
Operating Transfers – In			
13 Refuse Surcharge	124,030		
16 Electric Utility Fund	4,367,500		
17 Sewer Utility Fund	702,930		
18 Water Utility Fund	905,360		
21 Library Fund	38,910		
30 Public Liability & Insurance Fund	13,585		
31 Worker's Compensation Fund	67,125		
32 State Gas Tax	454,835		
45 Housing & Urban Development	47,630		
60 Impact Fees	16,145		
121 Capital Improvement Plan	169,495		
124 Transportation Development Act	320,990		
134 Hotel Motel Fund	204,805		
Operating Transfers – Out			
12 Equipment Fund		229,520	
30 Public Liability & Insurance Fund		200,000	
120 Community Center Fund		446,250	
Total Operating Transfers'	7,433,340	875,770	65 575 70
12 Equipment Fund			
Operating Transfer – In			
10 General Fund	229,520		229,520
13 Refuse Surcharge			
Operating Transfer – Out			
10 General Fund		124,030	(124,030)
16 Electric Utility			
Operating Transfer – Out			
10 General Fund		4,367,500	
30 Public Liability & Insurance Fund		39,215	
Total Operating Transfers	0	4,406,715	(4,406,715)
17 Sewer Utility			
Operating Transfer – Out			
10 General Fund		702,930	
30 Public Liability Insurance Fund		19,810	
Total Operating Transfers	0	722,740	(722,740)
18 Water Utility			
Operating Transfer – Out			
10 General Fund		905,360	
30 Public Liability Insurance Fund		9,200	
Total Operating Transfers	0	914,560	(913,560)

SCHEDULE OF SOURCES/USES

OPERATING TRANSFERS

			SCHEDULE G
			Net
	Increase	Decrease	Change
21 Library Fund			
Operating Transfer—Out			
10 General Fund		38,910	(38,910)
30 Public Liability Insurance Fund			
Operating Transfer—In			
10 General Fund	200,000		
16 Electric Utility	39,215		
17 Sewer Utility	19,810		
18 Water Utility	9,200		
Operating Transfer—Out			
10 General Fund		13,585	
Total Operating Transfers	268,225	13,585	254,640
31 Worker's Compensation Fund			
Operating Transfer—Out			
10 General Fund		67,125	(67,125)
32 State Gas Tax (2107)			
Operating Transfer—Out			
10 General Fund		454,835	(454,835)
45 Housing & Urban Development			
Operating Transfer—Out			
10 General Fund		47,630	(47,630)
60 Impact Fees			
Operating Transfer—Out			
10 General Fund		16,145	(16,145)
120 Community Center			
Operating Transfer—In			
10 General Fund	446,250		446,250
121 Capital Improvement Plan			
Operating Transfer—Out			
10 General Fund		169,495	(169,495)
124 Transportation Development Act			
Operating Transfer—Out			
10 General Fund		320,990	(320,990)
134 Hotel Motel			
Operating Transfer—Out			
10 General Fund		204,805	(204,805)

BTRANS3.WKS

SCHEDULE OF INTERFUND TRANSACTIONS

REVENUES/EXPENSES BY TRANSFER

SCHEDULE H

	Increase	Decrease	Net Change
10 General Fund			
Revenues By Transfer			
Equipment Maintenance (Object Code 333)			
Electric Utility	95,135		
Sewer Utility	82,120		
Water Utility	28,195		
Library	50		
Expense Transfers			
27 Long-Term Disability Self-Insurance(128)		34,290	
28 Employee Benefits (Chiropractic 129)		15,985	
29 Employee Benefits (Dental Insurance 113)		147,300	
29 Life Insurance (124)		21,785	
31 Worker's Compensation (111)		475,195	
41 Debt service		177,235	
Total	205,500	871,790	(666,290)
16 Electric Utility			
Expense Transfers			
10 General Fund (333)		95,135	
27 Long-Term Disability Self-Insurance(128)		8,010	
29 Employee Benefits (Dental Insurance 113)		19,160	
29 Life Insurance (124)		3,010	
31 Worker's Compensation (111)		26,830	
Total	0	152,145	(152,145)
17 Sewer Utility			
Expense Transfers			
10 General Fund (333)		82,120	
27 Long-Term Disability Self-Insurance(128)		3,835	
29 Employee Benefits (Dental Insurance 113)		10,450	
29 Life Insurance (124)		1,555	
31 Worker's Compensation (111)		28,515	
41 Debt Service		176,652	
Total	0	303,127	(303,127)
18 Water Utility			
Expense Transfers			
10 General Fund (333)		28,195	
27 Long-Term Disability Self-Insurance (128)		1,189	
29 Employee Benefits (Dental Insurance 113)		3,254	
29 Life Insurance (124)		506	
31 Worker's compensation (111)		12,156	
Total	0	45,300	(45,300)

SCHEDULE OF INTERFUND TRANSACTIONS

REVENUES/EXPENSES BY TRANSFER

			SCHEDULE H
	Increase	Decrease	Net Change
21 Library Fund			
Expense Transfers			
10 General Fund (333)		50	
27 Long-Term Disability Self-Insurance (128)		2,200	
28 Employee Benefits (Chiropractic 129)		900	
29 Employee Benefits (Dental Insurance 113)		6,585	
29 Life Insurance (124)		1,420	
31 Worker's Compensation (111)		6,280	
Total	0	17,435	(17,435)
27 Long-Term Disability Fund (128)			
Revenues by Transfer			
10 General Fund	34,290		
16 Electric Utility Fund	8,010		
17 Sewer Utility Fund	3,835		
18 Water Utility Fund	1,189		
21 Library Fund	2,200		
120 Community Center	780		
Total	50,304	0	50,304
28 Chiropractic (129)			
Revenues by Transfer			
10 General Fund	15,985		
21 Library Fund	900		
120 Community Center	300		
Total	17,185	0	17,185
29 Employee Benefits			
Revenues by Transfer			
10 General Fund (113)	147,300		
16 Electric Utility Fund (113)	19,160		
17 Sewer Utility Fund (113)	10,450		
18 Water Utility Fund (113)	3,254		
21 Library Fund (113)	6,585		
120 Community Center (113)	2,655		
10 General Fund (124)	21,785		
16 Electric Utility Fund (124)	3,010		
17 Sewer Utility fund (124)	1,555		
18 Water Utility Fund (124)	506		
21 Library Fund (124)	1,420		
120 Community Center (124)	700		
Total	218,380	0	218,380

SCHEDULE OF INTERFUND TRANSACTIONS

REVENUES/EXPENSES BY TRANSFER

			SCHEDULE H
			Net
	Increase	Decrease	Change
31 Worker's Compensation Fund			
Revenues by Transfer			
10 General Fund (111)	475,195		
16 Electric Utility Fund (111)	26,830		
17 Sewer Utility Fund (111)	28,515		
18 Water Utility Fund (111)	12,156		
21 Library Fund (111)	6,280		
120 Community Center (111)	3,990		
Total	552,966	0	552,966
41 Debt Service Fund			
Revenues by Transfer			
10 General Fund	177,235		
17 Sewer Fund	176,652		
Total	353,887	0	353,887
120 Community Center			
Expense Transfers			
27 Long-Term Disability Self-Insurance (128)		780	
28 Chiropractic (129)		300	
29 Employee Benefits (Dental Insurance 113)		2,655	
29 Life Insurance (124)		700	
30 Worker's Compensation (111)		3,990	
Total Expenditure Transfers	0	8,425	(8,425)

BTRANS4.WKS

SCHEDULE OF ENCUMBRANCES CARRIED FORWARD (FY 1992-93)

BY FUND

SCHEDULE I

VENDOR	PO #	ACCOUNT #	AMOUNT	TOTAL BY FUND
GENERAL FUND				
R L Polk & Co	6788	10.0-001.01-308	43.41	
Multisonics Traconex	6600	10.0-015.01-506	377.13	
Zellerbach Paper Co	3476	10.0-024.01-302	98.58	
R L Polk & Co	6788	10.0-035.01-308	43.43	
Anzac Computer Equip	6907	10.0-040.01-501	499.99	
Herman Miller Inc	6931	10.0-040.02-501	352.99	
R L Polk & Co	6788	10.0-045.01-308	28.93	
Jones & Stockes	C 279	10.0-035.01-323	3,858.67	
Tab of Central Calif Inc	6895	10.0-045.02-307	238.13	
R L Polk & Co	6788	10.0-045.02-308	28.94	
Ben Weese & Accos	4907	10.0-045.02-313	260.00	
Computerland Infosystems	6922	10.0-035.02-313	47052	
Helmsman Printing	6855	10.0-050.01-301	602.32	
CompuCom Systems	5688	10.0-050.01-313	3,169.66	
Barland	5896	10.0-050.01-313	116.70	
Computerland Infosystems	6922	10.0-050.01-515	52.97	
Duncan Press	6904	10.0-050.02-301	99.13	
Microrim	6926	10.0-050.02-313	629.07	
Watts Equip Co Inc	4537	10.0-050.02-331	229.08	
Hyster Co	5682	10.0-050.02-331	14052	
Capital Office	4490	10.0-050.02-332	11.06	
Computerland Infosystems	6929	10.0-050.02-515	2,514.26	
DD Business Machines	5779	10.0-050.03-332	100.00	
Capital Office Systems	6459	10.0-050.03-332	120.00	
Computerland Infosystems	6929	10.0-050.03-515	1,476.81	
Block & Co	6891	10.0-050.04-307	124.45	
R L Polk & Co	6788	10.0-050.04-308	43.41	
Intermic	6915	10.0-050.04-308	28.28	
DD Business Machines	5779	10.0-050.03-332	100.00	
Anzac Computer Equip	6830	10.0-050.01-332	2,352.00	
Nick's Guns Work	6455	10.0-050.04-352	368.51	
Pitney Bowes	6900	10.0-050.04-501	9,794.48	
Intermic	6915	10.0-050.04-515	1,755.55	
R L Polk & Co	6788	10.0-050.05-308	43.40	
DD Business Machines	5779	10.0-050.05-332	51.93	
R L Polk & Co	6788	10.0-101.01-308	86.81	
Pactel Cellular	9158	10.0-103.01-202	469.62	
Xerox Corp	4431	10.0-103.01-302	761.00	
Long's Drugs	5724	10.0-103.01-307	150.74	
Richard Young Products	6894	10.0-103.01-307	121.22	
R L Polk & Co	6788	10.0-103.01-308	86.81	
Lighting Powder Co	6928	10.0-103.01-308	138.42	
Roy Allen Mfg	6890	10.0-103.01-352	180.07	
Roy Allen Mfg	6890	10.0-103.01-355	67.23	
Jorgenson & co	6868	10.0-103.01-356	138.80	
IBM	6753	10.0-103.01-515	1,067.26	

SCHEDULE OF ENCUMBRANCES CARRIED FORWARD (FY 1992-93)

BY FUND

SCHEDULE 1

VENDOR	PO #	ACCOUNT #	AMOUNT	TOTAL BY FUND
Pactel Cellular	3103	10.0-103.05-517	50.00	
Pactel Cellular	3104	10.0-103.05-517	53.00	
EnterAnmann--Rovin	9762	10.0-104.01-399	134.69	
Pactel Cellular	9158	10.0-201.01-202	302.62	
R L Polk & Co	6788	10.0-201.01-308	86.81	
Motorola Communications	5171	10.0-201.01-331	1,435.50	
Hi-Tech Emerg Vchick Serv	5449	10.0-201.01-331	500.00	
State Fire Marshalls Office	6484	10.0-201.01-358	66.80	
R L Polk & Co	6788	10.0-301.01-308	28.93	
Radiation Detection Co.	5872	10.0-302.01-323	95.00	
Engineering Supply	5889	10.0-302.01-352	108.61	
Computerland Infosystems	6922	10.0-302.01-359	68.10	
Harland Associates	5898	10.0-351.01-323	1,000.00	
Nelson & Assoc	5899	10.0-351.01-323	3,800.00	
Contract Interiors	5848	10.0-351.01-334	225.72	
Zellerbach Paper Co	3187	10.0-351.01-353	71.30	
Jorgenson & co	6643	10.0-501.01-306	72.40	
Woodbridge Mach & Welding	6515	10.0-501.01-333	1,000.00	
JE Bauer Co	6260	10.0-503.08-352	609.66	
SJ Co Mosquito Abatement	5266	10.0-503.09-335	400.00	
Jorgenson & co	6868	10.0-551.01-356	156.37	
Unisource Corp	3941	10.0-701.01-302	34.62	
R L Polk & Co	6788	10.0-701.01-308	86.81	
Pd Software House	8785	10.0-701.01-313	140.52	
NRPA Pacific Regional Office	5959	10.0-751.01-315	545.00	
Xerox Corp	4430	10.0-751.01-332	275.34	
IBM	6304	10.0-751.01-332	178.76	
Fisco	5969	10.0-752.02-359	590.39	
McGee Communications	4643	10.0-752.03-331	30.00	
West-Lire Supply Co	6903	10.0-752.03-334	323.33	
Port-0-Let	4603	10.0-752.03-335	49.81	
Hamnton Industrial	4691	10.0-752.03-352	949.98	
Associated Sound	5970	10.0-752.03-399	312.08	
Polaroid Customer Service	6896	10.0-752.08-332	37.95	
Delta Rubber	6835	10.0-753.01-331	69.85	
Roberts Petroleum	6912	10.0-753.01-351	374.97	
Tifco Industries	5013	10.0-753.01-355	52.16	
GENERAL FUND TOTAL				<u>47,303.38</u>

SCHEDULE OF ENCUMBRANCES CARRIED FORWARD (FY 1992-93)

BY FUND

SCHEDULE 1

VENDOR	PO #	ACCOUNT #	AMOUNT	TOTAL BY FUND
EQUIPMENT REPLACEMENT FUND				
Pactel	6463	12.0-013.19-517	210.38	
Computer Drafting	5887	12.0-013.69-313	100.00	
800 software	5893	12.0-013.69-313	1,092.59	
Hewlett-Packard	5897	12.0-013.69-313	52.80	
Downtown Ford	6462	12.0-013.72-503	45,000.00	
Downtown Ford	6462	12.0-013.74-503	21,000.00	
Downtown Ford	6462	12.0-013.75-308	786.26	
River City Installations	5849	12.0-013.75-503	8,333.98	
Downtown Ford	6462	12.0-013.75-503	10,757.55	
Downtown Ford	6462	12.0-013.75-622	749.83	
Idea Servcom	6778	12.0-013.83-335	310.20	
TOTAL EQUIPMENT REPLACEMENT FUND				88,303.59
ELECTRIC UTILITY FUND				
R L Polk & co	6788	16.0-601.01-308	86.81	
Microrim	6874	16.0-601.01-308	69.65	
Advanced Graphics	5081	16.0-601.01-313	113.68	
Wencll Mattheis Bowe	4141	16.0-601.01-323	2,213.19	
Computer Warehouse	6837	16.0-601.01-332	109.00	
Morgan Equipment	1837	16.0-601.01-333	2,000.00	
Altec Industries	6728	16.0-601.01-333	3,034.32	
Diversified Inspections	6950	16.0-601.01-333	2,400.00	
Microrim	6874	16.0-601.12-308	69.65	
John Fluke Co	6869	16.0-602.02-331	225.00	
Deco utility Supply	6410	16.0-602.02-519	102.32	
Deco	6748	16.0-602.02-519	21.12	
USPCI Inc	5404	16.0-604.09-324	4,969.00	
USPCI Inc	6704	16.0-604.09-324	2,304.10	
No American Environmental Inc	9312	16.0-604.09-324	460.80	
No American Environmental Inc	9435	16.0-604.09-324	375.00	
No American Environmental Inc	9436	16.0-604.09-324	499.00	
Kahler Concrete	1385	16.0-604.09-527	115.13	
Osmose Wood Preserving	6881	16.0-604.10-335	2,1919.50	
Bill Henton Tools	5710	16.0-604.10-359	21.44	
Wesco Utilities	6408	16.0-604.10-359	412.74	
Deco utility Supply	6410	16.0-605.10-519	263.12	
Deco Utility Supply	6410	16.0-605.10-519	734.32	
Kahler Concrete	5201	16.0-604.10-527	95.00	
Kahler Concrete	5776	16.0-604.10-527	28.00	
Port-0-Let	5765	16.0-604.12-322	233.24	
George E Honn Co	6812	16.0-604.12-355	215.11	
Deco	6795	16.0-604.12-519	1,194.20	
Microrim	6874	16.0-604.13-308	139.30	
Stockton Blueprint	6397	16.1-680.47-335	58.50	
Utility Vault	6814	16.1-650.02-519	572.00	
Ahcc Construction	6854	16.1-650.02-520	2,700.00	

SCHEDULE OF ENCUMBRANCES CARRIED FORWARD (FY 1992-93)

BY FUND

SCHEDULE 1

VENDCR	PO #	ACCOUNT #	AMOUNT	TOTAL 'BY FUND
Western Utilities Transformer	6927	16.1-650.02-520	3,100.00	
Kahler Concrete	5776	16.1-650.02-527	140.00	
Culver Co Customer Serv	6749	16.1-650.03-519	1.35	
Rochester Instrument Sys	6897	16.1-650.03-519	6,495.00	
Valley Electric	3943	16.1-650.23-513	30.47	
Specialty Electrics Inc	6913	16.1-650.23-519	1,894.25	
Diele Construction	6918	16.1-650.23-520	24,316.00	
Sanco	6870	16.1-650.45-322	900.00	
Sefcor Inc	6323	16.1-650.45-519	73.12	
Wesco Utilities	6924	16.1-650.45-519	7,576.66	
Kahler Concrete	1843	16.1-680.19-509	3,907.86	
Airco	6783	16.1-680.40-519	12,313.37	
Nber Engineering	6376	16.1-680.43-519	12,909.53	
Meehleis Modular		16.1-680.48-524	138,500.00	
TOTAL ELECTRIC UTILITY FUND				<u>259,982.60</u>

SEWER UTILITY FUND

Woodbridge Mach & Welding	6515	17.0-401.01-333	1,000.00	
Municipal Maintenance Equip	6616	17.0-401.01-333	11,391.65	
Valley Industries	6617	17.0-401.01-333	126.80	
BAY Alarm	4223	17.0-403.01-202	104.00	
Anlab	6639	17.0-403.01-323	230.40	
USPCI Inc	6356	17.0-403.01-352	1,140.00	
Mettler Instrument Corp	6530	17.0-403.01-399	115.00	
Capital Air Tool	6517	17.0-404.01-352	78.72	
Weco Industries	6602	17.0-404.01-352	483.80	
Flexible Video System	6850	17.1-012.34-519	121,145.48	
Econonet	4144	17.1-013.69-323	17.28	
Wendell Mattheis Bowe	5805	17.1-350.95-323	896.25	
Morris & Wenell	9645	17.1-350.95-323	2,893.65	
Claude C Wood	5874	17.1-400.01-528	12,000.00	
Whitley, Burchett & Assoc	4048	17.2-410.40-323	2,574.69	
Central Valley Hardware	5878	17.2-410.60-334	814.03	
Alder Construction		17.2-410.60-520	32,503.00	
Wenell Mattheis Bowe	4012	17.2-410.65-323	735.00	
Gierlich-Mitchell	6298	17.2-410.75-331	29,826.45	
TOTAL SEWER UTILITY FUND				<u>218,075.20</u>

WATER UTILITY FUND

R L Polk & Co	6788	18.0-451.03-352	43.41	
Stockton Fence Co	5866	18.0-453.01-331	2,056.00	
Layne-Western	6577	18.0-453.01-331	10,572.00	
All Pure Chemical	6642	18.0-453.01-352	581.85	
Kirby's Pump & Motor		18.0-453.01-520	2,938.50	
Capital Air Tool	6517	18.0-454.01-352	78.71	
Borland	5896	18.1-013.69-313	27.25	

SCHEDULE OF ENCUMBRANCES CARRIED FORWARD (FY 1992-93)

BY FUND

SCHEDULE I

VENDOR	PO #	ACCOUNT #	AMOUNT	TOTAL BY FUND
Wenell Matthch Bowe	5805	18.1-350.95-223	896.25	
Morris & Wenell	9645	18.1-350.95-323	2,893.66	
Kahler Concrete	4133	18.1-402.10-529	70.00	
Geib Engineering	2747	18.1-450.34-323	49,905.00	
Brown & Caldwell	9699	18.1-450.40-323	390.00	
WMI services	5882	18.1-450.44-524	165.15	
Clark Well & Equip	5865	18.1-460.03-323	1,000.00	
Wenell Mattheis Bowe	4066	18.1-460.11-323	955.15	
Platt Electric Supply	3999	18.1-460.11-355	39.14	
Brown & Cadlwell	4104	18.1-460.16-323	750.00	
All Phase Electric	5718	18.1-460.24-355	75.9	
Brown & Caldwell	5832	18.1-460.30-323	51,350.00	
TOTAL WATER UTILITY FUND				<u>124,719.66</u>
ASSET SEIZURE FUND				
Pactel Cellular	3103	23.0-012.01-517	309.00	
TOTAL ASSET SEIZURE FUND				<u>309.00</u>
WORKER'S COMPENSATION FUND				
American Natl Standards	6859	31.0-020.02-306	47.00	
USPCI Inc	6785	31.0-020.02-335	12,880.00	
TOTAL WORKER'S COMPENSATION FUND				<u>12,927.00</u>
GAS TAX FUNDS				
Borland	5896	32.0-013.69-313	89.45	
R L Polk & Co	6788	32.0-503.02-352	43.40	
Interlake	4135	32.0-503.05-527	2,264.50	
Cen-Cal Contractors	6039	32.0-503.05-527	320.00	
United Ceramic Inc	5881	33.0-500.03-527	951.00	
Western Highway Products	6626	33.0-500.09-352	501.16	
Multisonics/Traconez	6283	33.0-500.33-506	14,507.50	
Computer Warehouse	6802	33.0-500.33-515	743.48	
TOTAL GAS TAX FUNDS				<u>19,420.49</u>
SPECIAL GRANT FUNDS				
HMax Lee	c 387	44.3-760.12-524	41,875.00	
TOTAL SPECIAL GRANT FUNDS				<u>41,875.00</u>
IMPACT MITIGATION FUND				
Rich Bramwell	6779	60.3-525.41-323	4,000.00	
Rich Bramwell	5900	60.3-525.41-323	2,500.00	
Nolte & Associates	5859	60.8-302.05-323	80,663.28	
Geonex Cartwright	5861	60.8-302.05-323	4,934.84	
Computer Warehouse	6802	60.8-302.05-515	1,486.95	
Computerland Infosystems	6929	60.8-302.05-515	57.97	
TOTAL IMPACT MITIGATION FUND				<u>93,643.04</u>

SCHEDULE OF ENCUMBRANCES CARRIED FORWARD (FY 1992-93)

BY FUND

SCHEDULE 1

VENDOR	PO #	ACCOUNT #	AMOUNT	TOTAL BY FUND
COMMUNITY CENTER FUND				
R L Polk & Co	6788	120.0-040.03-308	86.81	
Boberg Hardwood Floors	5110	120.0-752.05-334	4,975.00	
Walters Carpet & Interiors	5113	120.0-752.05-334	978.00	
Pat Sypnieski Painting	5114	120.0-752.05-334	1065	
west-litesupply Co	6903	120.0-752.05-334	31.36	
Wesinghouse Elec supp	2557	120.0-752.05-359	9.06	
Durst Office Interiors	6943	120.0-752.05-519	1,267.14	
RMH Equipment	6944	120.0-752.05-519	1,022.51	
TOTAL COMMUNITY CENTER FUND				<u>9,434.88</u>
CAPITAL OUTLAY FUND				
Ramsey-Preszler Arch	9533	121.0-350.61-323	11,074.74	
Wendell Mattheis Bowe	5812	121.0-350.62-323	26,002.50	
Richard A Bigler	7285	121.0-760.96-323	4,284.88	
TOTAL CAPITAL OUTLAY FUND				<u>41,362.12</u>
LODI LAKE CAPITAL FUND				
Gary's Signs	5955	122.0-760.53-525	395.68	
TOTAL LODI LAKE CAPITAL FUND				<u>398.68</u>
TRANSPORTATION FUNDS				
Chec Consultants	5840	124.0-500.80-323	1,532.00	
Jerry Heminger	9571	124.0-500.99-323	2,340.00	
Ace Concrete Service	5885	128.0-500.04-527	3,728.55	
TOTAL TRANSPORTATION FUNDS				<u>7,600.55</u>
GRAND TOTAL				<u>965,445.19</u>

SCHEDULE OF WORK IN PROGRESS**BY FUND****SCHEDULE J**

FUND	Account Name	\$ Amount	Total Fund
EQUIPMENT REPLACEMENT FUND			
120	Misc Equip	52,315.02	
TOTAL EQUIPMENT REPLACEMENT FUND			52,315.02
ELECTRIC UTILITY FUND			
16.1	MSC - Garage Expansion	78,000.00	
	Distribution System Improvements	81,092.13	
	Substation Construction	50,721.72	
	Ind Substation - Off Site Eng & Imp	74,453.73	
	Other projects	27,661.95	
TOTAL ELECTRIC UTILITY FUND			311,929.53
SEWER UTILITY FUND			
17.1	Wastewater Main Repl - Cherokee/Popular	150,687.85	
	MSC - Adm Build	107,281.26	
	MSC - Covered Storage	120,000.00	
	MSC - Garage Expansion	61,365.78	
	Miscellaneous Sanitary Sewers	89,395.80	
17.2	White Slough - Eng. Admin/Inspection	127,344.43	
	Wastewater Main Replace - Alley/N Elm	170,604.92	
	WSWPCF - Irrigation System Exp Phase 2	137,000.00	
	White Slough - Construction Contracts	101,370.48	
TOTAL SEWER UTILITY FUND			1,065,050.52
WATER UTILITY FUND			
18.1	MSC - Adm Build	55,000.00	
	MSC - Covered Storage	60,000.00	
	MSC - Garage Expansion	60,866.74	
	Well 11	229,238.91	
	Well 24	125,721.54	
	Well 24 - Pump & Motor	248,687.94	
	Other projects	190,151.41	
TOTAL WATER UTILITY FUND			969,666.54
LIBRARY FUND			
21.0	Library Property Acquisition	300,000.00	
	Library Computer Upgrade	141,915.02	
TOTAL LIBRARY FUND			441,915.02
ASSET SEIZURE FUND			
23.0	LPD - Detective Computers	26,000.00	
	LPD - Firearms/Safety Equip	60,000.00	
TOTAL ASSET SEIZURE FUND			86,000.00

SCHEDULE OF WORK IN PROGRESS**BY FUND****SCHEDULE J**

FUND	Account Name	\$ Amount	Total Fund
GAS TAX FUNDS			
33.0	Church Signal Coordination	51,231.48	
	Pavement Reham Stkn St	49,000.00	
	Cherokee/Kettleman	85,441.13	
	Church St Overlay Vinc/Tokay/Chestn	112,059.55	
	Other Projects	54,561.91	
TOTAL GAS TAX FUNDS			352,294.07
TRANSPORTATION FUNDS			
37.0	Cherokee Kettleman to Delores	21,260.00	
124.0	Cherokee Kettleman to Delores	74,744.44	
	other projects	22,483.89	
126.1	Stockton Lodi/Lockford Overlay	163,642.66	
128.0	Other projects	398.92	
TOTAL TRANSPORTATION FUNDS			282,529.91
SPECIAL GRANT FUNDS			
443	Lake Picnic Facilities	40,772.40	
TOTAL SPECIAL GRANT FUNDS			40,772.40
IMPACT MITIGATION FUNDS			
60.1	Prelim Well Site Design	50,000.00	
	other projects	103.10	
60.2	Kettleman Lane Lift Station	27,570.00	
60.3	G Baisn Fencing/Excavation	102,932.88	
	Kettleman Lane Lift Station	43,657.76	
60.4	Highway 12 Project Study Report	92,000.00	
	Kettleman Lane Lift Station	20,829.80	
TOTAL IMPACT MITIGATION FUNDS			337,093.54
HUTCHINS STREET CAPITAL FUND			
120.1	Auditorium Multi Purpose Complex	52,141.33	
TOTAL HUTCHINS STREET CAPITAL FUND			52,141.33
CAPITAL OUTLAY FUND			
121.	Revenue Enhancement Survey	56,006.79	
	City Hall Expansion & Remodel	1,807,145.74	
	Stadium Upgrade Elec Sys	133,908.00	
	Other projects	85,699.22	
TOTAL CAPITAL OUTLAY FUND			2,082,759.75
LODI LAKE CAPITAL FUND			
122.0	Other projects	46,591.32	
TOTAL LODI LAKE CAPITAL FUND			46,591.32

**SCHEDULE OF WORK IN PROGRESS
BY FUND**

SCHEDULE J

FUND	Account Name	\$ Amount	Total Fund
MASTER DRAIN FUND			
123.0	Hutchins Walnut/Elm	58,977.49	
TOTAL MASTER DRAIN FUND			58,977.49
HOTEL/MOTEL FUND			
134.0	Other projects	5,363.35	
TOTAL HOTEL/MOTEL FUND			5,363.35
TOTAL APPROPRIATIONS FOR WIP			6,185,339.79